

Charleston Publishing Co.

# MEMORANDUM

AD-53 (1/80)

State Tax Commission

TO: Att: Paul Coburn, Esq.

OFFICE: COAB - Corp. Tax

FROM: Warren S. Brundige

DATE: July 26, 1984

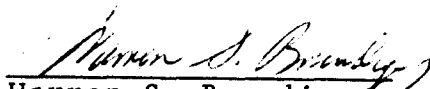
SUBJECT: Approval of Reduction in Tax  
Charleston Publishing Co.  
Darien, Conn. 06820  
EIN: 06-0767710 AA 17

The taxpayer has requested refunds of franchise tax under Article 9-A and the related Metropolitan Commuter Transportation Business Tax Surcharge for the period ended December 31, 1982 in the amounts of \$25,500.00 and \$4,590.00, respectively. The refunds require your approval. The taxpayer's file, including Forms AU-316.12, is attached.


The corporation filed a refund claim amending its business allocation percentage from 90.5327 to 49.0415. In the return as originally filed, the business allocation for gross receipts was erroneously reported. The taxpayer failed to take into account that receipts arising from sales of advertising contained in newspapers and periodicals shall be allocated only to the extent that such newspapers and periodicals are delivered to points within New York State. The taxpayer's claim reflects the revised computation for Article 9-A and the resulting Metropolitan Commuter Transportation Surcharge refund.

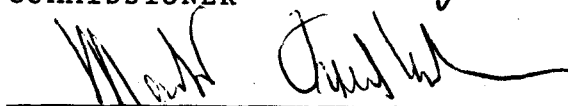
The refunds are proper.

If you agree please sign this memorandum in the lower left-hand corner and return it and the file to Mr. Robert Quirk for appropriate further handling, including the computation of interest.

  
Warren S. Brundige  
Director

  
PRESIDENT Approved ☒ Disapproved ☐

  
COMMISSIONER Approved ☒ Disapproved ☐

  
COMMISSIONER Approved ☒ Disapproved ☐